## APPENDIX.

### I.

### Internal Revenue Code.

Sec. 3674. Partial discharge of property

(b) Part payment. Subject to such regulations as the Commissioner, with the approval of the Secretary, may prescribe, the collector charged with an assessment in respect of any tax may issue a certificate of discharge of any part of the property subject to the lien if there is paid over to the collector in part satisfaction of the liability in respect of such tax an amount determined by the Commissioner, which shall not be less than the value, as determined by him, of the interest of the United States in the part to be so discharged. In determining such value the Commissioner shall give consideration to the fair market value of the part to be so discharged and to such liens thereon as have priority to the lien of the United States. 53 Stat. 449; 28 U. S. C. A. 3674(b).

Sec. 3675. A certificate of release or of partial discharge issued under this subchapter shall be held conclusive that the lien upon the property covered by the certificate is extinguished. 53 Stat. 450; 26 U. S. C. A. 3675.